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CERTIFICATE OF FACSIMILE TRANSMISSION 37 C.F.R. 1.6 &1.8

I CERTIFY THAT THIS CORRESPONDENCE IS BEING TRANSMITTED BY FACSIMILE TO THE PATENT AND TRADEMARK OFFICE ON THE DATE AND TO THE NUMBER SHOWN BELOW. FAX. NO. 571-273-8300 COMPRISING 3 PAGES INCLUDING

THIS PAGE.

iel W. Apicelli cg. No. 36,427

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re:

Kim King Tomg Lau

Appl. No.

10/019,220

Filed

May 16, 2002

Title

Amperometric Sensor

TC/A.U.

1753

Docket No.

D2251-00106

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

TRANSMITTAL LETTER FOR REVOCATION AND POWER OF ATTORNEY

Sir:

Please find enclosed for filing:

Revocation and Power Of Attorney

Please charge any additional charges in connection with this matter to Deposit Account No. 04-1679.

冈 Certificate of Facsimile

Respectfully submitted.

Samuel W. Apicelli Registration No. 36,427

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MAR 2 4 2006

CERTIFICATE UNDER 37 CFR 1.8(a) I, SAMUEL W. APICELLI, REGISTRATION NO. 36,427, HEREBY CERT PATENT AND TRADEMARK OFFICE TO THE COMMISSIONER FOR P THAT THIS CORRESPONDENCE IS BEING TELEPAX TO 703-275-8300 IN THE UNITED STATES

APICELLE Registration No. 36.427

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Lau et al.

Attorney Docket No. D2251-00106

(Formerly 117-373)

Application Serial No.: 10/019,220

Art Unit: 1753

Filed Date:

May 16, 2002

For: Amperometric Sensor

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

REVOCATION AND POWER OF ATTORNEY

Sir:

The undersigned, Richard J. DePiano, Jr., Esq., Vice President Coporate & Legal Affairs, and an authorized representative of Escalon Medical Corp., in the above-identified patent application, revokes all powers of attorney previously granted, and appoints the following persons as new attorneys for Escalon Medical Corp., with full power of revocation and substitution, to act in its behalf in all matters affecting the above-identified patent.

The undersigned hereby appoints the practitioners of Customer No. 42109, namely, Lisa Wilson, Regisgtration No. 34,045 and Customer No. 41396, namely, Samuel W. Apicelli, Registration No. 36,427; Gerry K. Kita, Registration No. 24,125; Lawton Rogers, III, Registration No. 24,302; Lewis F. Gould, Jr., Registration No. 25,057; William H. Murray,

Docket No.: D2251-00106

2003/003

Registration No. 29,779; Peter J. Cronk, Registration No. 32,021; Richard T. Redano, Registration No. 32,292; Richard A. Paikoff, Registration No. 34,892; Steven E. Koffs, Registration No. 37,163; Paul A. Schwarz, Registration No. 37,577; Gary D. Colby, Registration No. 40,961; D. Joseph English, Registration No. 42,514; Won Joon Kouh, Registration No. 42,763; Gary R. Maze, Registration No. 42,851; Patrick D. McPherson, Registration No. 46,255; Mark C. Comtois, Registration No. 46,285; Joseph A. Powers, Registration No. 47,006; Patrick C. Muldoon, Registration No. 47,343; and as its attorneys, with full power of substitution and revocation to amend or otherwise act relative to it as they may deem advisable, to transact all business in the Patent and Trademark Office in connection therewith and generally to do all matters and things needful in the premises.

Correspondence should be directed to Customer No. 42109

Lisa M. Wilson
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ESCALON MEDICAL CORP.

Date: 3/25/06

Richard J. DePiano, Jr., Esq.

Vice President Corporate & Legal Affairs

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Docket No.: D2251-00106